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BUDGET 51

## EXPLANATORY MEMORANDUM

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Subject: Draft amending budget No 2 to the general budget for 2024: Entering the surplus of the financial year 2023: Council position of 13 September 2024

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### I. INTRODUCTION

On 9 April 2024, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2024 concerning the budgeting of the surplus resulting from the implementation of the budget year 2023<sup>1</sup>.

The implementation of the financial year 2023 shows a *surplus* of EUR 632.63 million, which results from:

(a) a positive outturn in the *revenue part of the budget* (+EUR 238.75 million) of which:

Title 1 (Own resources): -EUR 1 504.74 million

Title 2 (Surpluses, balances and adjustments): +EUR 31.98 million

Title 3 (Administrative revenue): +EUR 106.80 million

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<sup>1</sup> Doc. 8685/24.

Title 4 (Financial revenue, default interest and fines): +EUR 1 765.62 million

Title 6 (Revenue, contributions and refunds related to Union policies): -EUR 160.91 million

(b) an under-implementation on the expenditure side of the budget (-EUR 393.88 million), notably of:

- appropriations authorised in the budget 2023 (Commission and other institutions): -EUR 198.16 million
- cancellation of appropriations carried over from previous years (Commission and other institutions): -EUR 118.09 million
- exchange rate variations on expenditure: -EUR 77.63 million

The budgeting of this surplus will diminish accordingly in line with the global contribution of the Member States to the financing of the EU budget in 2024.

## II. **CONCLUSION**

On 13 September 2024, the Council adopted its position on DAB No 2 to the general budget for 2024 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.

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